



WEB COPY

W.A.No.577 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.02.2025

CORAM

**THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM
AND
THE HONOURABLE MR. JUSTICE K.RAJASEKAR**

W.A.No.577 of 2025

M/s.Holiday Farms & Resorts
Represented by its Managing Partner
S.Kumar,
Son of Swaminathan,
and located at Main Road,
Akkaraivattam, Karaikal - 609 604.

... Appellant

Vs.

1. The Secretary to Government (Tourism),
Department of Industrial Development (Tourism),
Government of Puducherry.
2. The Under Secretary to Government (Tourism),
Department of Industrial Development (Tourism),
Government of Puducherry.
3. The Director,
Department of Tourism,
Government of Puducherry.

... Respondents

Prayer: Writ appeal filed under Clause 15 of the Letters Patent, to set aside



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the order dated 14.08.2024 passed in W.P.No.21304 of 2010.

For Appellant : Mr.K.Suresh Babu
For Respondents : Mr.Ramasamy Meiappan
Government Advocate (Puducherry)
[For R1 to R3]

JUDGMENT

(Order of the Court was made by **S.M.SUBRAMANIAM, J.**)

The writ appeal has been instituted challenging the order dated 14.08.2024 in W.P.No.21304 of 2010.

2. The writ petitioner is the appellant before this Court.

3. The writ petition was instituted challenging the letter dated 10.08.2010 *vide* proceedings Ref.No.908/Tourism/US/2010 issued by the Director, Department of Tourism, Government of Puducherry.

4. The letter reveals that the Tourism Department will consider the request of the petitioner only as per the existing scheme guidelines framed in Government order dated 20.01.2010. Since the resort belongs to the petitioner



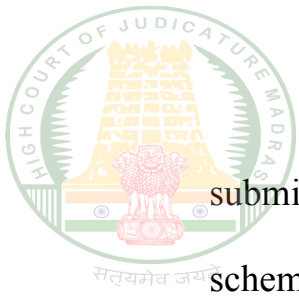
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was commissioned after 2005, the petitioner is eligible to apply for the financial incentive. It is further stated that the advertisement inviting application for this financial year will be issued shortly. The last date for receipt of application had been fixed as 15.10.2010.

5. It is not in dispute that the petitioner submitted an application, which was considered in accordance with the financial incentives for tourism investment in Union Territory of Puducherry in G.O.Ms.No.1, Department of Industrial Development (Tourism) dated 16.02.2004.

6. The learned single Judge while considering the issues made a finding that as per G.O.Ms.No.1 dated 16.02.2004 and G.O.Ms.No.2 of 2006 dated 18.07.2006 and during the pendency of the writ petition, the respondents had disbursed a sum of Rs.30,00,000/- to the petitioner's resort towards financial incentives as per the minutes of the Financial Incentive Committee dated 25.01.2011.

7. The learned Counsel appearing on behalf of the appellant would



submit that grant of Rs.30,00,000/- as incentive is not in consonance with the scheme.

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8. This Court is of the considered opinion that the writ petition was filed in the year 2010 and during the pendency of the writ petition, the benefit of incentive was granted and a sum of Rs.30,00,000/- was paid to the petitioner.

9. Incentives to develop Tourism under a Scheme by the Government is a concession and cannot be construed as an absolute right. Such concessions are to be granted by the Government strictly in accordance with the terms of the schemes. The Government is empowered to improve the scheme by way of policy decision or cancel the same as such decisions are the administrative prerogative of the Government and a policy decision. Thus, Courts have no role to consider such nature of concessional schemes, which are all to be given as per the terms.

10. In the present case, the writ court has recorded that the benefit incentives has already been granted. That being so, this Court is not inclined to entertain the present writ appeal, and consequently stands **dismissed**. No



costs.

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[S.M.S,J.] [K.R.S,J.]

28.02.2025

veda

Index: Yes/No

Speaking order/Non-speaking order

Neutral Citation: Yes/No

To

1. The Secretary to Government (Tourism),
Department of Industrial Development (Tourism),
Government of Puducherry.
2. The Under Secretary to Government (Tourism),
Department of Industrial Development (Tourism),
Government of Puducherry.
3. The Director,
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AND
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